reversed. The defendants have a primary interest in securing work for members of their union and may refuse to work on non-union materials. *Bossert* v. *Dhuy*, 58 N. Y. L. J. 177.

For discussion of this case see Notes, page 484.

INJUNCTIONS — BOYCOTTING COMBINATIONS — TRADE UNIONS. — The defendant union refused to work upon any building upon which non-union men were employed. It ceased work on several buildings upon which plaintiff's non-union men were employed, and in one instance, upon five buildings constructed by a single general contractor, because the plaintiff was employed on one of them. *Held*, members of unions may refuse to work with non-union men. In the one instance it was not an abuse of discretion to refuse an injunction. *Cohn & Roth Electric Co.* v. *Bricklayers, Masons, and Plasterers' Union, No. 1*, 101 Atl. (Conn.) 659.

For discussion of this case see Notes, pages 485.

PUBLIC OFFICERS — LIABILITY FOR PRIVATE MONEYS. — By order of the court the defendant in his official capacity of clerk of court received money paid into court. The defendant deposited this in a solvent bank, which later failed, whereby the money was lost without his fault. *Held*, that the defendant is liable on his official statutory bond, though the funds deposited were private ones. *People for Use of Hoyt* v. *McGrath*, 117 N. E. 74.

The authorities are in conflict regarding the liability of a public officer for the non-negligent loss of funds intrusted to him. The majority rule holds him liable as an insurer. Some courts base this absolute liability upon the strict and unconditioned terms of the bond. *The District Township of Union* v. *Smith*, 39 Iowa 9. Others regard him, in effect, a debtor, and as such, obligated in his official capacity to pay at any event. *Perley* v. *Muskegon County*, 32 Mich. 132; *Tillinghast* v. *Merrill*, 151 N. Y. 135, 45 N. E. 375. This must mean that the official, much like a *del credere* factor, is a trustee, held to the rigid accountability of a common-law debtor. A third line of decisions, in view of the danger of fraud, maintains that considerations of public policy demand the strict rule. *United States* v. *Prescott*, 3 How. 578; *United States* v. *Dashiel*, 4 Wall. 182. Exception is made in case of loss due to acts of a public enemy. *United States* v. *Thomas*, 15 Wall. 337. The minority rule regards the officer as "a bailee resting under special obligations," bound only to exercise due care. *Cumberland County* v. *Pennell*, 69 Me. 357; *Livingston* v. *Woods*, 20 Mont. 91, 49 Pac. 437. The principal case accords with the great weight of authority. It correctly refuses to recognize any distinction between private and public funds. *Northern Pacific Ry. Co.* v. *Owens*, 86 Minn. 188, 90 N. W. 371. See also *Havens* v. *Lathene*, 75 N. C. 505; *contra*, *Gartley* v. *People*, 28 Colo. 227, 64 Pac. 208.

TAXATION — PROPERTY SUBJECT TO TAXATION — ALIMONY NOT SUBJECT TO INCOME TAX. — The question arose whether alimony is "income" within the meaning of the Federal Income Tax Law (38 STAT. AT L. 114, 166). *Held*, that it is not. *Gould* v. *Gould*, U. S. Sup. Ct. Off., October Term, 1917, No. 41.

It may be argued that alimony is taxable within the term "income derived from any source whatever." It was so considered in a ruling of the Treasury Department. Rulings of the Treasury Department, No. 209c (December 14, 1914). But the court was impressed by the fact that alimony "is regarded rather as a portion of the husband's estate to which the wife is equitably entitled." See *Audubon* v. *Shufeldt*, 181 U. S. 575, 577. It is not an allowable deduction in the husband's return and hence is taxed with his general income. Rulings of the Treasury Department, No. 2090, *supra*. To tax it again, in the form of alimony, would be double taxation of the most obvious sort. It is undoubtedly this consideration which led the court to the present